



DEPARTMENT OF THE ARMY
HEADQUARTERS, 95TH DIVISION (INSTITUTIONAL TRAINING)
5316 SOUTH DOUGLAS BOULEVARD
OKLAHOMA CITY, OKLAHOMA 73150-9704

REPLY TO
ATTENTION OF

AFRC-TOK-IR (11-2a)

<Date>

MEMORANDUM FOR Commander, 95th Division (ATTN: AFRC-TOK-IR, 5316 S Douglas Blvd, Oklahoma City, OK 7310-9704

SUBJECT: FY 00 Statement on Management Controls

1. The Management Control Process (MCP) throughout my organization provides reasonable assurance that--

- a. Assets are safeguarded against waste, loss, unauthorized use, or misappropriation.
- b. Obligations and costs comply with applicable law.
- c. Revenues and expenditures applicable to my operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports, and to maintain accountability over the assets.
- d. Programs and administrative functions are efficiently and effectively carried out in accordance with applicable law and management policy.
- e. The military and civilian managers who meet the criteria outlined in paragraph 2-10 of AR 1-2 have explicit management control responsibilities in their "performance agreements."
- f. All management control evaluations my command scheduled for review in FY 97 have been accurately completed and documented.

2. My determination is based on a general understanding and adherence to the GAO Standards for Internal Controls, verified by methods I believed necessary to evaluate the adequacy of management controls. Some of the actions supporting my determinations included application of all scheduled management control evaluations by applicable organizational elements and:

- a. Performance of other management control evaluations warranted by circumstance.
- b. Consideration of audits, inspections, and independent review reports.

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c. Assurances by principals of subordinate organizations.

d. Heightened awareness and formal responsibility for the adequacy of management controls by military and civilian managers.

3. The application of standardized evaluations and other methods of review throughout my organization have not detected any management control deficiencies I consider material weaknesses except as included in this report. These weaknesses have been or are being corrected. I have reviewed these weaknesses and am satisfied that actions taken or scheduled are sufficient to correct the deficiencies within a reasonable period of time.

<Brigade Commander>
COL, <Branch>, USAR
Commanding